

EXHIBIT V-1

GENERAL LEDGER ACCOUNT DESCRIPTIONS

GLA	Title	D/ C	FILE SUPPORT								Description
			AL	AP	CC	D F	GL	GP	OP	SF	
CURRENT ASSETS											
1110	General Cash (in Agency Accounts with State Treasurer)	D		X			X				Shows cash collected by the agency and deposited or cash to be deposited in its general checking account for remittance to a fund in the State Treasury or refunded to payers. At least once each month receipts are disbursed (remitted) to the State Treasury. Receipts not due to the State are refunded to payers. At the end of the fiscal year an adjustment is made to this account for undeposited receipts, as described under GLA 1190-Cash on Hand.
1115	General Cash Remittance In Transit	D		X	X		X				Shows cash disbursed (electronically remitted) by the agency to SCO and credited to the appropriate account by the SCO. After receiving notification by SCO that the cash has been deposited into the State Treasury and credited to the fund, the agency records a transaction to reduce the in-transit account balance.
1120	Agency Trust Fund Cash (in Agency Accounts with State Treasurer)	D					X				Shows trust cash (such as Marketing Act trust, institutional trust, or departmental trust monies) deposited in agency accounts with the State Treasurer that are not remitted to a fund in the State Treasury. Trust cash in an agency account pending remittance to a fund in the State Treasury is recorded in GLA 1110-General Cash. At the end of the fiscal year an adjustment is made to GLA 1120 for undeposited receipts as described under GLA 1190-Cash on Hand.
1130	Revolving Fund Cash (in Agency Accounts with State Treasurer)	D		X	X		X				Shows cash advanced from an appropriation in a State Treasury fund for revolving fund purposes (see SAM Section 8100). The account balance remains the same during the year and will equal the sum of (1) cash on hand, (2) the centralized State Treasury system general checking account balances plus, (3) the Revolving Fund Receivables Ledger balance. In CALSTARS, detail office revolving fund accounting can be recorded during the current fiscal year in Fund 0998. If drawn from a fiscal-year appropriation, at the end of the fiscal year, the agency requests the SCO to return the advance to the State Treasury or journalize the advance as a return to the appropriation from which it was drawn and as a withdrawal from the subsequent fiscal year appropriation. At the end of each fiscal year the change and cash purchase funds and the undeposited receipts are reported in GLA 1190-Cash on Hand.
1140	Cash in State Treasury	D			X		X				For funds that are accounted entirely by one agency or for the Federal Trust Fund (non-shared funds), this account shows the cash balance in the State Treasury to credit the particular fund. For funds that are not accounted for entirely by one agency (shared funds), this account shows the changes in cash flow during the year and is reclassified to GLA 5570-Fund Balance -- Clearing Account, or GLA 5540-Retained Earnings, at year-end based on the Shared Fund Indicators in the D22 Descriptor Table.

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CURRENT ASSETS (Continued)											
1150	Cash in Transit to State Treasury	D		X	X		X				Shows cash disbursed (remitted) by the agency to the State Treasury but not yet credited to the appropriate account by SCO. After receiving notification by SCO that the cash has been deposited into the State Treasury and credited to the fund, the agency records a transaction to reduce the in-transit account balance.
1160	Cash in Agency Accounts--Banks/Savings and Loan Associations	D					X				Shows cash deposited in agency bank/savings and loan association accounts. Deposits may be made in bank/savings and loan association accounts only when specifically authorized by law or the Director of Finance.
1170	Cash in Agency Accounts with U.S. Treasury	D					X				Shows cash deposited in trust with the U. S. Treasury. <i>This account is not currently used in CALSTARS.</i>
1180	Cash with Fiscal Agents	D					X				Shows cash deposited with fiscal agents. Includes deposits made by the State Treasurer for redemption and interest payments on general obligation bonds. <i>This account is not currently used in CALSTARS.</i>
1190	Cash on Hand (in Agency)	D				X	X				During the fiscal year, shows cash or checks that are not normally deposited, such as bid deposits and partial or insufficient receipts which, if deposited, would prejudice the State's right to make further collections. At the end of the fiscal year an adjusting entry is made transferring to this account (1) from GLA 1110-General Cash, the undeposited receipts; (2) from GLA 1130-Revolving Fund Cash, the change and cash purchase funds and the undeposited receipts; and, (3) from other cash accounts, the undeposited receipts.
1210	Deposits in Surplus Money Investment Fund	D					X				Shows cash on deposit in the Surplus Money Investment Fund (SMIF) for interest revenue. SMIF moneys are invested in U.S. Government securities, commercial paper, time certificates of deposit and bankers' acceptances. Interest earned from these securities is credited to the participating funds. Interest receivable at fiscal year-end is accounted in GLA 1400-Due From Other Funds or Appropriations.
1220	Repurchase Agreements	D					X				Shows investments in Repurchase Agreements.

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DEFERRED CHARGES AND OTHER ASSETS (Continued)											
2780	Provision for Unissued Authorized Securities	C					X				Offsets GLAs 2771 through 2776.
2790	Other Assets	D					X			X	Shows assets not otherwise classified. This account may be used only upon the written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
2800	Amount Available in Debt Service Funds	D					X				An account in the General Long-Term Debt Account Group that shows assets available for the retirement of general long-term debt. <i>This account is not currently used in CALSTARS.</i>
2910	Amount to be Provided for Retirement of General Obligation Long-Term Debt	D					X				An account in the General Long-Term Debt Account group that shows amounts to be provided from taxes or other general revenues to retire outstanding general obligation long-term debt.
2920	Amount to be Provided for Other Long-Term Debt	D					X				An account in the General Long-Term Debt Account Group that offsets certain other large long-term liabilities under special circumstances, usually where one fund records the liability but the obligation will be paid from the resources of another fund or from a future appropriation. This account may be used only upon the written approval of the Department of Finance, Fiscal Systems and Consulting Unit.
CURRENT LIABILITIES											
3010	Accounts Payable	C				X	X				Shows amounts due to private persons or organizations for all outstanding obligations for goods and services received for which claims have not been filed with the SCO. It also shows amounts retained on progress payments for any contractual agreement requiring retention amounts. Amounts payable to other funds/appropriations or other governments are included in Due to Other Funds or Appropriations (GLAs 3110 through 3120) or Due to Other Governments (GLAs 3210 through 3290).
3020	Claims Filed	C				X	X				Shows claims that have been filed with the SCO. The balance of this account is increased when claims are filed (TC 360) and is reduced when Notices of Claims Paid, Form CD-102, issued by the SCO, are posted.

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CURRENT LIABILITIES (Continued)											
3021	Claims in Process	C			X		X				Shows pending claims in CALSTARS that have not been filed as claim schedules. Entries to this account are generated by CALSTARS to reflect transactions that have been recorded in expenditure accounts but not produced on claim schedules. CALSTARS agencies are required to review, validate and release the items before claim schedule production. When claims have been produced by the system and are filed with the SCO, a financial transaction to reduce this account balance and increase GLA 3020-Claims Filed, will automatically be recorded (TC 360).
3030	Compensation Benefits Payable	C				X	X				Shows compensation benefits payable by Proprietary Funds.
3040	Notes Payable	C					X				Shows the current portion of long-term notes payable. The noncurrent portion of long-term notes is shown in GLA 4300- Notes Payable. <i>This account is not currently used in CALSTARS.</i>
3050	Bonds Payable	C					X				Shows the current portion of long-term bonds payable. The noncurrent portion of long-term bonds is shown in GLA 4400-Bonds Payable.
3110	Due to Other Funds or Appropriations	C				X	X			X	Amounts recorded in this account are for: All outstanding obligations (for goods or services received) to other funds or appropriations, the liability of payer funds for transactions between funds or appropriations, and the current payable portion of long-term loans. At year-end it includes accruals of amounts due to other funds or appropriations in addition to those recorded during the year. The noncurrent portion of loans is shown in Advances and Loans Payable (GLAs 4000 through 4022). Agencies must enter Subsidiary codes (established in the D32 Descriptor Table) to indicate the amounts due to each fund. The UCM fund name is used in the Subsidiary account title. Example (where <i>nnnn</i> = organization code): <div><i>nnnn</i>3110000010000 Due to General Fund.</div> At year-end, this account is segregated into GLA 3114-Due to Other Funds and GLA 3115-Due to Other Appropriations. Refer to Volume 7, Chapter IV, for more information.